

HALL COUNTY BOARD OF EQUALIZATION MEETING JULY 16, 2002

CALL TO ORDER – Chairman Lancaster called the meeting to order at 2:05 p.m.

ROLL CALL – Present on roll call were Jim Eriksen, Dick Hartman, Bob Humiston, Bud Jeffries and Pamela Lancaster. Also present were County Assessor Jan Pelland and a representative from Great Plains Appraisal. Scott Arnold arrived at 2:20 p.m. Scott arrived 2:20 p.m.

Logan made a motion and Jeffries seconded to accept and place on file the documents as read into the record by County Assessor Jan Pelland. Eriksen, Hartman, Humiston, Jeffries and Lancaster all voted yes and none voted no. Motion carried

Tape 4 Side B 1 to 229

#1009 Millard refrigeration 205 East Roberts presented information to the board members (clerk did not receive handout) addressing their requested value. He reviewed previous protest information they are the depreciation be addressed 5,014,000.00 discussed replacement cost of the equipment. Need to review information Jerry Knoke will review this and get back with them Discussion on income approach

Tape 4 Side B 400 to 475

422 423. George Leiser did make some change of 422 this is the home place discussion on the value per acre Jan will review these comparable buildings are a mix they will do an inspection and set up an appointment

Tape 4 Side B 476 to 529 (2:55 p.m.) Tape 5 1 to 47

904 909 John Wolf part owner of Piccadilly Apartments distributed information to the board (no copy) Piccadilly apartment these are for rentals and can establish value on income reviewed the income information use the cap rate of 14% 10% vacancy rate at this time reduced the three building with the higher value he is using the 14% cap rate he used some expenses that were not allowable

Tape 5 Side 1 47 to 102

111 Janelle Brown – question on the value of property that is located next to her retail use only (Sweet Dreams) will do the comparison will set up an appointment with the referees

Tape 5 Side A 103 to 189

485 George Codner 1000 sq ft above ground need to verify the measures \$28,00 a square foot water in basement no finished basement need to look at it and take in consideration will do an inspection 20 acres of irrigated ground discussion on the soil types 1574.00 per acre

486 This was site value above ground when up \$1,471.00 per acre have made adjustments for water this is bottom ground use prior year valuation site value 15,000. This to high this value was upheld

Tape 5 Side A 189 to 277

236 Virjeanne Baker put comps compared square footage on the comparable cant use split level cant use two story house reviewed comparables they will take the additional

comparables and review no city water no paved street or stom 78.00 a q ft Looking at the market in trhis area will run the comp and make a determination

Tape 5 Side A 278 to 401

681 John Mora talked to referees and addressed the improvements not improvements this is the structure on the ground sales of rural properties were at 60% of the value state law 92 to 100% and to revalue two homes new home rental one on at 69,000 and 62,000 separate wells his is on at \$41.00 a square ft the new one is at \$5-.00 sq ft. make an appointment

Tape 5 Side A 402 447

11Judith Bourlier have comparabes on mocile homes only 10 ft wide this is her home 10 x 50 have the come out and measure then pull comps

Tape 5 Side A 448 to 568 Side B 1 to 65

961 Jeremey Trotter reduced last year according to sales it is valued correctly had a three year old appraisal substantiated his value \$88,788 cant remove 5% he accepted

Tape 5 Side B 67 to 135

126 Vernon Larson Site reversal this is house and a double wide trailer used other double wides that were sold he is \$4,000.00 under the appraisail price his is at \$44.00 sq ft question on the land reduced for one year raised the terc upheld the increase so it was applied again this year

Tape 5 side B 138 to 291

844 Robert Irvine dicussion on the comparable and the soil classifications
981 the other property site elevates the average has two house there is 180,000.00 on the land just land 102,220.00 1345.00 an acre average requesting that his land be valued ths same as the neighbors across the road

Tape 5 Side B 293 271

172 Michael and Detta Egbert at 127,195 on on the same street sold at \$102,000. 00 discussion on the square footage made an adjustment checked the sq ft

Tape 5 Side B 271 432

935 Kenneth Hollister discussion on the basement area need to be adjusted check on this is a farm house not located on lake area

Tape 5 Side B 433 to 569 Tape 6 Side A 1 to 26

1021 Larry Coffy build \$215,345 it was constructed need to look at comp sales stated that one of the comparables was a sale back to the parent company replacement cost at around 98.00 to 100.00 per sq ft land value is 49,000 purchased for 170,000 with the old store some of equipmetn is repoted as personal property except the in ground tanks at 390,000.00 request 80.00 sq ft requesting 271,000.00also 7% terc ordered increase will review the inforamtion and review

Tape 6 Side A 27 to 72

324 Melissa Sutton 339East South she has listings for the area and they will take them and review them \$50,97 per sq ft they will review and make a recommendation she requeusted an inspection

Tape 6 Side A 73 to 126

318 Ed Costello 821 East Phoenix Street expressed concern on the water problems there are newer homes around him questioned if there is water damage in the house none will look at the property

Tape 6 Side a 126 to 196

228 Carolyn Woodman did receive a reduction and they will honor that recommendation has concern on the acreage reviewed the previous years protests cannot sell the property goes back with the farm property cant sell the property only to family this would be restricted sale

Tape 6 side 198 to 219

635 Tom Wagner this is farm ground only on as a rural sub 1.44 assessor recommend 50% reduction 8,380 will come off does not have any utilities

Tape 6 Side A 219 to 304

175 Clarence Quandt this is the rural site it has some water problems and he requested that someone come out for an inspection basement is a problem discussion on the farm acres Jan requested if he had a certification from FSA pointed out the dry land area some of it is dry land address the sale of some property his is 1431.00 an acre agrees with the land value but is requesting the home site be addressed

Tape 6 Side A 305 to 393

822 Don Albright read 218 East Division is not finished no doors no fixtures cabinets or doors or floor coverings set among older homes range from 80,000.00 to 100,000.00 requesting that it be valued at last year's value does have electricity if it is under construction has at 60% complete home term increase back off to 50% 90830 change 78,114 this was acceptable

Tape 6 Side a 394 568 Tape 7 1 to 88

738 Home site term was on the house site increase and site increase and equalization with other sites 1648 sq ft

other comparables 32.00 to 63.00 discussion on the soil conversion and the values of the soil only 1 acre site was increased discussion on sales

1184 Sonshome this site value they will look at her home

739 740

Tape 7 Side A 89 to 257

795 and 796 Jim Malony discussion on the market area discussion on the buildings and the basement of the house and the measurements of the basement discussion on the porches how can be same as the garage feels value of home is too high 86.00 sq ft

Tape 7 Side A 258 to 367

1172 Leo Mettenbrink have made water and sand assessments for the prior years still showing have of irrigated in the poorest ground some is wet 21 acres of wet spots large areas will have them double check the comps to see if there are any problems

Tape 7 Side A 368 to 477

328 aurice Horak no improvements requesting to lower did not do anything on the farm ground only on the sit value that there was an increase. Land only site it is modular home 78 modular home also the state increase the board can take this off because of terc increase all rural homes were revaued can location affect this double check the comps and come back some one was out there in january

Tape 7 Side A 478 to 569 Tape 8 Side A 1 to 106

783 Larry Partridge were her last year and did receive relief did address some of the old budings went up has three homes site value hav e a problem with site value if use the income approach 52239 is the site value of the home here are three homes are at 50.00 a square foot cant access the rentals but can the partridge home can consider it but also have to consider market approa ch Discusssion on the home sites and the multiple sites on an acerage need to address

Tape 8 Side A 107 to 198

816 Larry & Virgina Korbelik 91 Austin Avenue value of 133,316 protest the value of their home recduced to value of homes in the area quotes the comparables in his area picked up additional 6 more properties nthis area needs a reevaluation they arenot questioning the land will make a change to \$124,344 for toal parcel with land

Tape 8 side A 198 to 377

710 Robert Seely 4230 Arizona Avenue addressed the changes that need to be addressed it is a slab home north and east of prosser Appraisal was provided to the referees but it is not in the card will make an appointemtn to review th propertyt

Tape 8 Side A 378 to 482

67 Daniel Lau he came into the referees appraisal is dates 6-25-2001 discussion on the appraisal he feels that on the cost approach ad the appraisal is to high he is requesting the 96% \$ 217,536.00

Tape 8 Side A 483 to 572 Side B 1 to 42

646 Rilley Neilsen 1315 West Koenig these are the condos by old St Francis she review the market approach that was used to determine the value for this unit this subdivison is more desireable he paid more for the property

Tape 8 Side B 43 to 85

93 claude Mcalpine has had a continual water problem the increase was all site 24,390 could make % reduction on this site 30% on all site acres would be a totla value for 17,000.00 this is home site only

Tape 8 Side B 85 to 201

628 Larry Johnson 2610 Wood River Road multiple site parcel 2 sites 226,125.00 total value pruchased for 221,000 and added a pole building has two sites don't share services house is on at 80.00 a sq ft 23 years old can do inspectrions to establish price per sqare foot will address multiple sites

Tape 8 Side B 202 to 353

1161 Barbara Willby Dunning 4122 Driftwood Drive built in 1981 went up 8,400.00 which is the terc increase it is 21 years old no basement assessed value is 159,000 is on at 86.00 a square foot need to check comparables

Tape 8 Side B 354 to 484

401 Larry Sorgenfrei and Margaret raised 23% last year and this was the site value that was added after referee hearing it was lowered to 77.00 a sq ft no sales this is for the improvements will look at it.

Tape 8 Side B 485 to 573 Tape 9 1 to 79

168 312 west 12th /daryl and Barbara Krecklow built in 1943 at 83,481 based on the market value 1338 square ft have comps 62,39 a sq ft purchased it for \$49,000.00 conditons that the 5.87% need tolookat this home

Tape 9 80 to 132

643 louise Morrison Wood 4116 Norwood this was the state ordered on land and buldings question on the statement on improvements has anunfinished basement

Ajdourn Board of equalization at 8:25 p.m.